

IN THE UNITED STATES DISTRICT COURT  
FOR THE SOUTHERN DISTRICT OF OHIO  
WESTERN DIVISION

United States of America,	:	
	:	
Plaintiff(s),	:	Case Number: 1:09cv87
vs.	:	Chief Judge Susan J. Dlott
Nancy L. Wallace, et. al.,	:	
	:	
Defendant(s).	:	

## ORDER

The Court has reviewed the Report and Recommendation of United States Magistrate Judge Timothy S. Black filed on April 28, 2010 (Doc. 22), to whom this case was referred pursuant to 28 U.S.C. §636(b), and noting that no objections have been filed thereto and that the time for filing such objections under Fed. R. Civ. P. 72(b) expired May 18, 2010, hereby ADOPTS said Report and Recommendation.

Accordingly, plaintiff's motion for summary judgment against William Wallace and motion for default judgment against Nancy Wallace (Doc. 16) is **GRANTED**.

Defendant Nancy Wallace, individually, is indebted to Plaintiff United States of America for the unpaid assessed balances of taxes and related interest and penalties for the income tax years 1999, 2000, 2001, 2002 and 2003 in the amount of \$765,269.60, with interest to accrue thereon after February 23, 2010 pursuant to 26 U.S.C. §§ 6601, 6621, 6622 and 28 U.S.C. § 1961(c), until fully paid.

Defendants Nancy Wallace and William Wallace, jointly and severally, are indebted to Plaintiff United States of America for the unpaid assessed balances of taxes and related interest and penalties for the income tax years 1995, 1996, 1997 and 1998 in the amount of \$591,682.48,

with interest to accrue thereon after February 23, 2010, pursuant to 26 U.S.C. §§ 6601, 6621, 6622 and 28 U.S.C. § 1961(c), until fully paid

Defendant Nancy Wallace is indebted to Plaintiff United States of America for the unpaid assessed balances of taxes and related interest and penalties for the income tax years 2004 and 2006 in the amount of \$90,514.37, with interest to accrue thereon after February 23, 2010, pursuant to 26 U.S.C. §§ 6601, 6621, 6622 and 28 U.S.C. § 1961(c) until fully paid, such amount being joint and several with the United States' judgment against Defendant William Wallace in the amount of \$224,328.54 (with interest accruing thereon from January 15, 2009, pursuant to 26 U.S.C. §§ 6601, 6621, 6622 and 28 U.S.C. § 1961 (c)) entered in this Court on December 9, 2009 (Doc. Ent. 12), to the extent that the judgment against William Wallace includes amounts pertaining to income tax years 2004 and 2006.

IT IS SO ORDERED.

s/Susan J. Dlott  
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Chief Judge Susan J. Dlott  
United States District Court